Government of Saskatchewan

Annual Report 2004

Saskatchewan Municipal Board

Saskatchewan Centennial 2005

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Letter of Transmittal

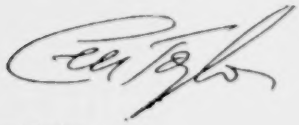
Regina, Saskatchewan

To Her Honour
The Honourable Dr. Lynda M. Haverstock
Lieutenant Governor of the
Province of Saskatchewan

Your Honour:

I have the honour to submit herewith the Annual Report for the Saskatchewan Municipal Board for the year ending December 31, 2004. The financial statements included in the report were prepared by the Board in accordance with guidelines of the Department of Finance.

Respectfully submitted,



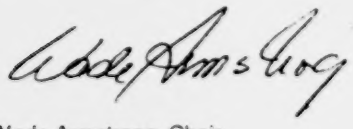
Len Taylor,
Minister Responsible
for Saskatchewan Municipal Board

Message from the Chair

It is my pleasure to present the Annual Report of the Saskatchewan Municipal Board for the year 2004.

In 2004, the board worked to make the best use of its website tools to serve individuals and local authorities in a prompt and efficient manner. As public awareness of this resource grows so in turn does its use. We worked with many smaller municipalities who are undertaking infrastructure development and redevelopment projects and for whom the debt management presents challenges. In anticipation of the commencement of a new assessment cycle the board began to recruit part-time members so that we are in a position to hear and decide appeals in a timely manner. The Court of Appeal's resolution of appeals relating to office buildings and parkades in Regina allowed the board to make considerable progress in hearing a significant number of outstanding appeals from previous years that had been delayed pending the Court's decision. We have worked to assure that the turn around time for the files assigned to each committee is kept to a reasonable standard.

I wish to express my appreciation for the dedicated support of all board and staff members.



Wade Armstrong, Chair

Mission

The board is to ensure financial credibility for cities, towns, villages, northern and rural municipalities and school divisions, and to ensure appeals respecting planning; assessment; fire prevention; municipal boundaries and conservation and development are heard and decided.

Mandate

The board is legislatively mandated to exercise discretion of a regulatory and judicial nature. Major activities of the board are as follows:

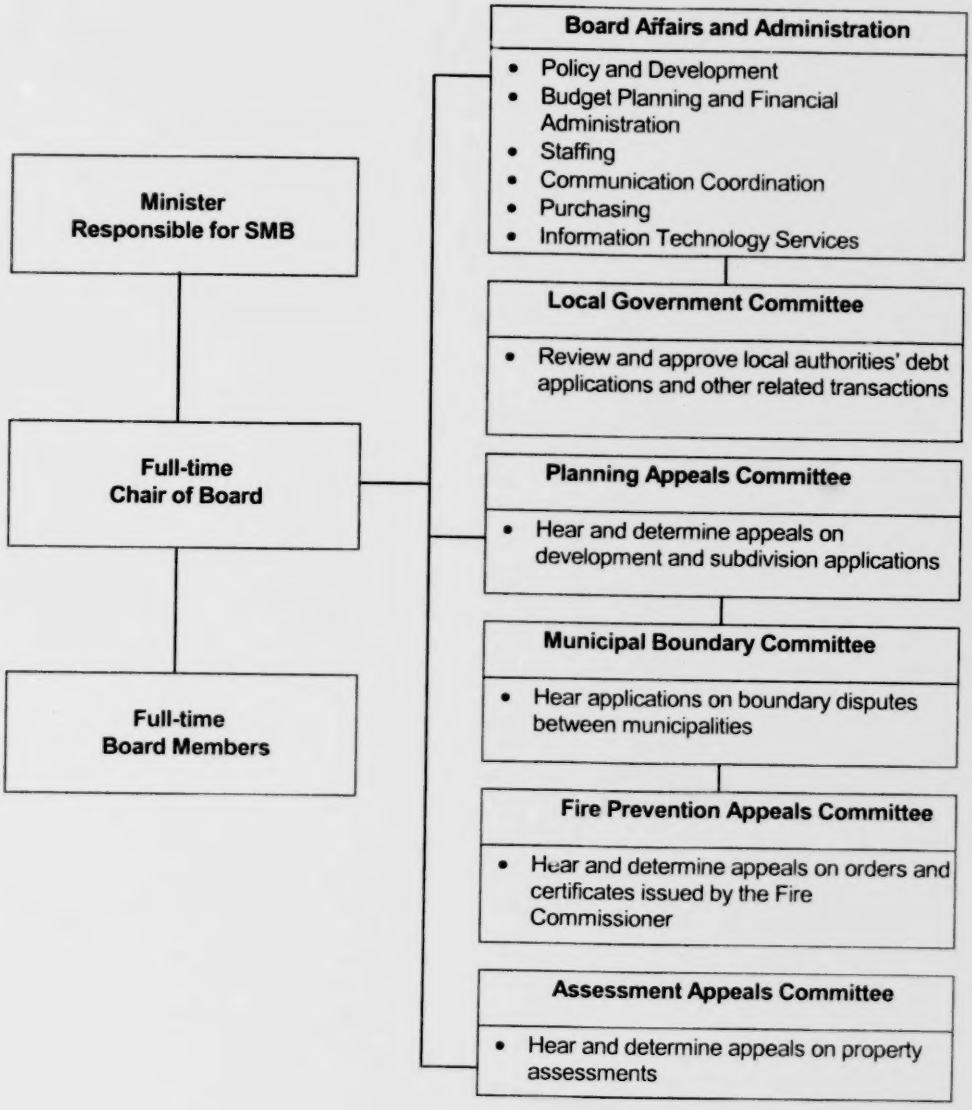
- Provide a service to the general public and municipalities by hearing appeals at the provincial level on matters that require specialized knowledge. Common matters of appeal include planning and development; assessed value of real property; local improvement assessment; tax exempt status of a property; conservation and development area authority property assessments; and orders and certificates issued by the provincial fire commissioner's office;

- Review local authorities' long term debt applications for approval, to ensure financial stability and, to provide assurance of the local authorities' financial stability to taxpayers and lenders.

- Provide advice and approvals to local authorities on capital financing, debt management, investment policy, water and sewer rates and local improvements.

- Provide a service to municipalities by adjudicating applications for alteration of municipal boundaries or amalgamation of municipalities where there is a disagreement over the alteration or amalgamation.

Organization by Function


Minister Responsible for SMB
Full-time Chair of Board
Full-time Board Members
Board Affairs and Administration
• Policy and Development
• Budget Planning and Financial Administration
• Staffing
• Communication Coordination
• Purchasing
• Information Technology Services
Local Government Committee
• Review and approve local authorities' debt applications and other related transactions
Planning Appeals Committee
• Hear and determine appeals on development and subdivision applications
Municipal Boundary Committee
• Hear applications on boundary disputes between municipalities
Fire Prevention Appeals Committee
• Hear and determine appeals on orders and certificates issued by the Fire Commissioner
Assessment Appeals Committee
• Hear and determine appeals on property assessments

Legislation

The board accomplishes its mandate through a number of Acts. Enabling legislation is listed below:

The Assessment Management Agency Act
The Cities Act
The Conservation and Development Act
The Education Act, 1995
The Fire Prevention Act, 1992
The Local Government Election Act
The Local Improvements Act, 1993
The Meewasin Valley Authority Act
The Municipal Board Act
The Northern Municipalities Act
The Planning and Development Act, 1983
The Public Libraries Act, 1996
The Rural Municipality Act, 1989
The Saskatchewan Housing Corporation Act
The Subdivisions Act
The Urban Municipality Act, 1984
The Watershed Associations Act

The board has authority to approve or determine matters under 13 other Acts. However, applications/appeals pursuant to these Acts are not often received.

Our Goals for 2005

The Saskatchewan Municipal Board is an agency that responds to demands and expectations of the public and local authorities when legislation indicates such actions. It is not intended to be an agency that proactively seeks out its client base to deliver its services.

Local authorities deliver services to their respective communities, for which borrowing must often be undertaken. They are required by legislation to apply to the board to seek approval to borrow in most instances. Likewise, local authorities seek administrative approvals for certain activities and bylaws to ensure that matters are dealt with fairly.

Local authorities and the public also come to the board to present appeals and other disputes. There is an expectation that all parties will be heard fully by a panel with specialized knowledge and that the board's decision will be fair and in accordance with legislation. In all situations the public and the local authorities expect their matters to be dealt with in a timely manner.

Our goal, therefore, is to meet the demands of these external users. The means to meet this goal is revisited annually to see where improvements can be made to the delivery of our services and to ensure the board's focus reflects the priorities of the government and our clients.

Therefore, the board considers it important to focus on the following activities and projects in 2005:

- Manage financial resources appropriately while at the same time ensuring client needs are met.
- Recruit and train full and part-time members.
- Conduct hearings, render decisions and review local authorities' borrowing requests in a consistent and timely manner.
- Communicate with clients on the appeal process and approval process, how to apply or appeal and the role of the board.
- Transfer information technology services to the Information Technology Office while ensuring service is maintained for staff and clients.
- Review internal processes, policies and procedures to ensure that services are provided within an appropriate time frame and in accordance with legislation.
- Implement guidelines as they relate to visual identity, privacy awareness, financial controls and records management.
- Maintain procedures to ensure web site information is up to date and accurate.

Administration

Administration is responsible for staffing, information services, purchasing, financial administration, communication initiatives and policy development and implementation for the board and its committees.

Management is to ensure the integrity of financial data reported by the board. This responsibility is fulfilled through preparation and presentation of financial information and other data in accordance with guidelines developed by Department of Finance, with exceptions specifically noted.

The Financial Administration Manual provides for internal accounting controls, policies and procedures. Employees exercise their best judgment to ensure the accurate reporting of activities and use of financial resources. Existing internal controls provide reasonable assurance assets are safeguarded and financial records are reliable for use in preparing financial information and maintaining accountability of assets.

Financial Overview

In 2003-04, Saskatchewan Municipal Board's budget of $1,075,000 was divided into three general areas: Administration/Local Government Committee; Planning Appeals; and Assessment Appeals. Funding was distributed according to the figures shown in Figure No. 1 which indicates the actual for 2003-2004 and budget estimates for 2003-2004.

Revenue is derived from filing fees for appeals, which are received from the general public, municipalities, and other agencies. A fee is also charged for authorizing and preparing debentures for local authorities. Figure No. 2 shows a breakdown of revenues received for the 2003-2004 fiscal year, which are deposited in the province's General Revenue Fund.

Asset Management and Protection

Personnel: Includes board members, out-of-scope staff as well as in-scope support staff. Emphasis was placed on educating and training personnel to increase productivity and effectiveness.

Electronic Hardware, Software and Data: Includes local area network with 13 desktop computers connected to the network. Data includes word processing files; spreadsheet applications; revenue and expenditure system; a database to track appeal status for assessment appeals; and remote access to government accounting and human resources systems; and internet access.

Policy is in place to ensure the security of government electronics system for the protection of our external and internal infrastructure and information.

Statement of Expenditures

Subvote	Actual 2003-2004	Budget/ Estimated 2003-2004	Variance Over/(Under)
Administration/Local Government Committee			
Personal Services	538,586	551,000	(12,414)
Operating Expenses	135,931	142,000	(6,069)
Subtotal	674,517	693,000	(18,483)
Planning Appeals Committee			
Personal Services	48,474	80,000	(31,526)
Operating Expenses	14,105	5,000	9,105
Subtotal	62,579	85,000	(22,421)
Assessment Appeals Committee			
Personal Services	185,476	259,000	(73,524)
Operating Expenses	29,954	38,000	(8,046)
Subtotal	215,430	297,000	(81,570)
Total	**952,526**	**1,075,000**	**(122,474)**

• Figure 1

Statement of Revenue

Description of Revenue	Actual 2003-2004	Budget/ Estimate 2003-2004
Filing Fees	57,750	70,000
Debenture Authorizations	14,355	5,000
Debenture Forms	1,457	3,100
TOTAL	**73,562**	**78,100**

• Figure 2

Major Activities

- **Approve Long-Term Borrowing including Debenture Issues**

  The purpose of approving long-term borrowing is to ensure financial stability of local authorities and compliance with various statutes. Investors and the public are provided with assurance that procedures and approvals comply with statutes and related policy.

  Actions include approving various forms of debt, preparing related bylaws and debentures.

- **Approve Local Improvements**

  The purpose of approving local improvements is to ensure financial stability and compliance with legislation for municipalities to undertake works or services that specially benefit particular lands. A portion or all of the cost of the benefiting work is charged (assessed) against the benefited land.

  Works and services which can be approved as local improvements are defined in *The Local Improvements Act, 1993.*

- **Approve investment of surplus funds, creation, use of reserve funds and sinking funds**

  The purpose of approving these financial transactions is to ensure municipal funds are securely invested and other funds are used appropriately. Committee objectives include security of investment and interest income maximization.

- **Approve Sewer and Water Rates**

  The purpose of approving water and sewer rates, charges, tolls or rents as they relate to service (including discounts, additional amounts or percentages) is to ensure they are equitable for all users and sufficient to provide revenue to offset current water and sewer operation expense, debt repayment and future capital expenditure.

- **Provide Advisory Assistance**

  Provide local authorities with timely appropriate advice respecting all aspects of committee work.

Goals

Ensure financial stability for municipalities and security for their investors and the general public.

Approvals and Authorizations

The following figures (3 to 14) illustrate ongoing approvals and authorizations of the Local Government Committee for 2004.

Local Authority Debt Overview

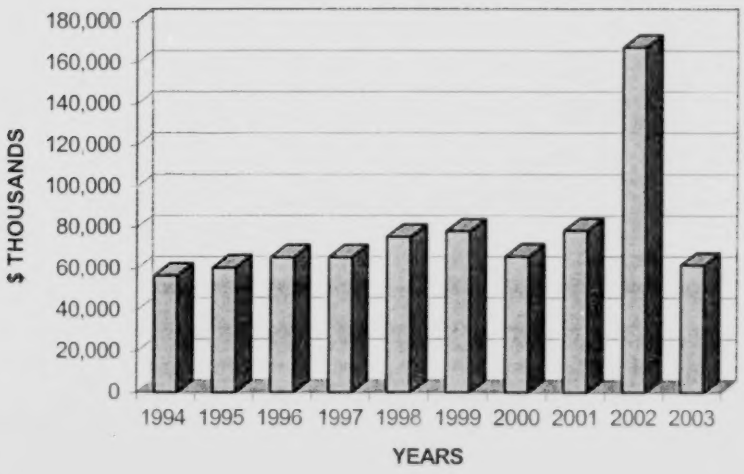
Summary of Outstanding Long Term Debt (excluding debentures)
as of December 31, 2003 (Based on previous audited financial statements)

(In Thousands of Dollars)

YEAR	CITY	TOWN	VILLAGE	N.M.*	R.M.	TOTAL	SCHOOL	GRAND TOTAL
1994	4,344	5,773	1,326	1,538	1,786	14,767	41,937	56,704
1995	3,956	6,179	1,558	1,098	2,483	15,274	45,357	60,631
1996	4,235	7,202	1,484	887	2,164	15,972	49,540	65,512
1997	3,726	9,698	1,739	771	2,533	18,467	47,116	65,583
1998(1)	10,164	11,517	1,958	2,277	3,875	29,791	45,714	75,505
1999(1)	8,252	14,011	2,755	1,896	3,936	30,850	47,375	78,225
2000(1)	9,378	12,967	1,419	1,506	4,035	29,305	36,648	65,953
2001(1)	10,770	11,984	1,514	2,404	4,095	30,767	47,848	78,615
2002(1)	91,926	15,738	1,610	1,443	3,543	114,260	53,186	167,446
2003	0**	0**	0**	342	0**	342	61,472	61,814

* Refers to Northern Municipalities.
** Information is not available for 2003.
(1) Includes lease obligations for cities not previously recorded.

• Figure 3



• Figure 4

Local Authority Debt Overview

Loan, Debenture and Agreement Authorizations in 2004

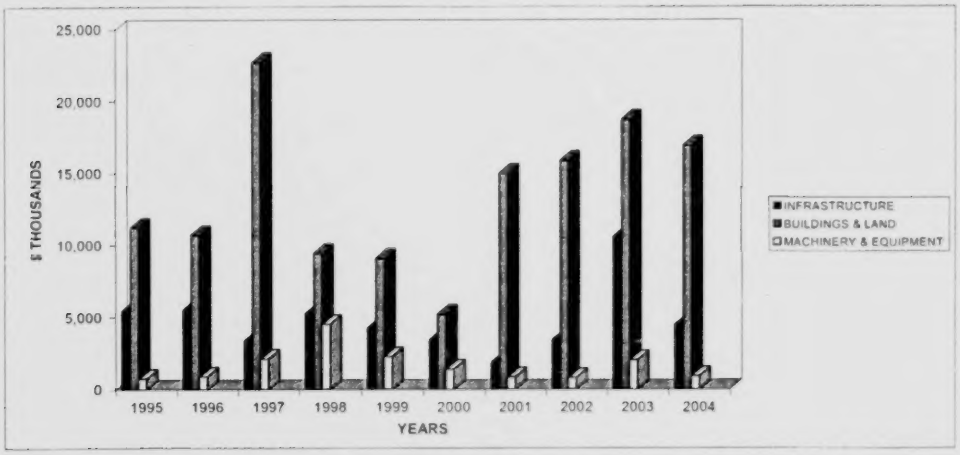
LOCAL AUTHORITY	AMOUNT OF AUTHORIZATION	NUMBER OF AUTHORIZATIONS
LOANS		
Rural Municipalities	$2,363,800	7
School Divisions	$11,615,423	15
Towns	$6,995,463	32
Villages	$1,320,761	15
TOTAL	$22,295,447	69
DEBENTURES		
Towns	$1,295,000	3
Villages	$865,173	3
TOTAL	$2,160,173	6
AGREEMENTS		
Rural Municipalities	$1,233,294	15
School Divisions	$905,001	3
Towns	$1,734,646	3
Villages	$201,475	3
TOTAL	$4,074,416	24
GRAND TOTAL	$28,530,036	99

• Figure 5

Local Authority Historical Overview

Purpose for Borrowing by Way of Loans (In Thousand Dollars)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
INFRASTRUCTURE										
Bridges	0	0	0	0	0	0	0	0	0	100
Curbs, Gutters, Sidewalks	0	309	34	0	651	279	0	155	450	0
Dams & Reservoirs	0	0	0	95	0	0	0	397	0	0
Pavement	3,778	2,425	1,557	284	1,964	698	1,089	570	1,307	2,298
Sewage Treatment, Lagoon	155	1,205	4	1,529	145	182	125	1,027	92	335
Street Lighting	0	82	0	0	0	21	0	0	0	0
Water Facilities	1,219	975	1,547	2,059	1,113	2,114	598	1,184	8,741	1,442
Irrigation Projects	54	182	0	0	0	0	0	0	0	0
Park Systems	12	300	0	0	0	0	0	0	0	0
Other	249	50	231	1,288	377	122	40	69	0	300
Total	5,467	5,508	3,373	5,255	4,250	3,416	1,852	3,402	10,590	4,475
BUILDINGS & LAND										
Offices	45	641	69	595	15	425	420	652	0	12
Hospitals	0	0	157	692	30	290	0	50	0	100
Recreation & Culture	72	370	125	2,608	1,922	1,070	1,025	594	686	4,789
Schools	11,091	9,659	20,912	5,092	7,044	3,101	13,458	14,334	17,018	11,615
Fire Stations	0	0	0	0	11	180	0	132	365	210
Residential Housing	0	0	592	0	0	31	75	60	300	0
Land	20	30	830	424	45	22	0	38	346	200
Total	11,228	10,700	22,685	9,411	9,067	5,119	14,978	15,860	18,715	16,926
MACHINERY & EQUIPMENT										
Computers	333	0	463	30	0	0	0	0	39	0
Protective	13	131	0	81	481	235	131	15	79	56
Transportation	295	653	873	499	978	1,067	531	762	1,893	828
Other	81	90	753	3,880	784	70	165	0	6	10
Total	722	874	2,089	4,490	2,243	1,372	827	777	2,017	894



• Figure 6

Local Authority Debt Overview

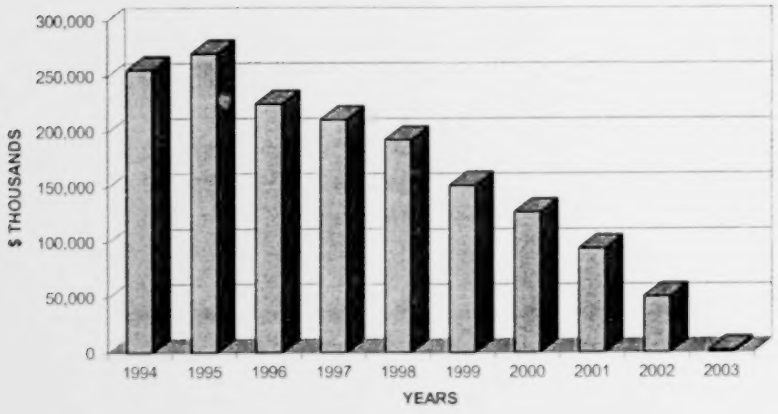
Summary of outstanding debenture debt
as of December 31, 2003 (Based on previous audited financial statements)

(In Thousands of Dollars)

YEAR	CITY	TOWN	VILLAGE	N.M.*	R.M.	TOTAL	SCHOOL	GRAND TOTAL
1994	136,279	13,256	1,277	1,302	144	152,258	103,697	255,955
1995	173,053	13,196	1,375	1,196	121	188,941	81,733	270,674
1996	154,608	10,945	1,105	1,083	0	167,741	57,399	225,140
1997	157,811	9,122	858	961	0	168,752	42,115	210,867
1998	156,290	9,222	717	686	0	166,915	25,911	192,826
1999	122,458	10,325	921	634	0	134,338	17,245	151,583
2000	102,198	11,126	1,539	1,359	0	116,222	10,925	127,147
2001	75,264	10,721	1,443	0	125	87,553	6,788	94,341
2002	38,662	5,730	1,601	0	434	46,427	4,344	50,771
2003	0**	0**	0**	0	0**	0	2,105	2,105

* Refers to Northern Municipalities

** Information is not available for 2003



• Figure 7

Local Authority Debt Overview

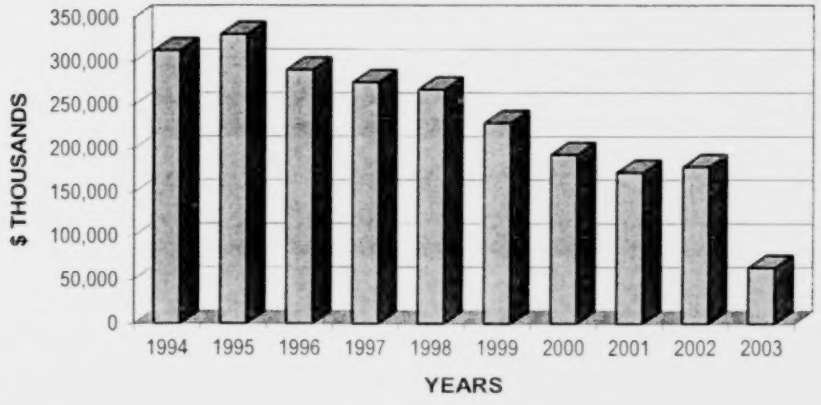
Summary of outstanding debenture and loan debt as of December 31, 2003 (Based on previous audited financial statements)

(In Thousands of Dollars)

YEAR	CITY	TOWN	VILLAGE	N.M.*	R.M.	TOTAL	SCHOOL	GRAND TOTAL
1994	140,623	19,029	2,603	2,840	1,930	167,025	145,634	312,659
1995	177,009	19,375	2,933	2,294	2,604	204,215	127,090	331,305
1996	158,843	18,147	2,589	1,970	2,164	183,713	106,939	290,652
1997	161,537	18,820	2,597	1,732	2,533	187,219	89,231	276,450
1998	166,454	20,739	2,675	2,963	3,875	196,706	71,625	268,331
1999	130,710	24,336	3,676	2,530	3,936	165,188	64,620	229,808
2000	111,576	24,093	2,958	2,865	4,035	145,527	47,573	193,100
2001	86,034	22,705	2,957	2,404	4,220	118,320	54,636	172,956
2002	91,926	21,468	3,212	1,443	3,976	122,025	57,530	179,555
2003	0**	0**	0**	342	0**	342	63,577	63,919

* Refers to Northern Municipalities

** Information is not available for 2003



• Figure 8

Local Authority Debt Overview

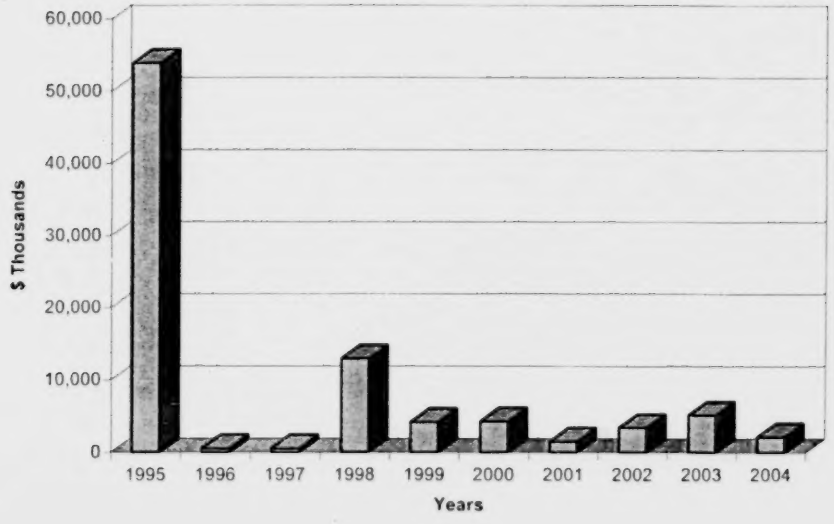
Annual debentures issued 1995 - 2004

(In Thousands of Dollars)

YEAR	*CITIES		TOWNS		VILLAGES		SCHOOL DIVISIONS		R.M.		TOTALS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1995	4	51,147	5	721	3	355	5	1,677	0	0	17	53,900
1996	1	326	2	209	0	0	0	0	0	0	3	535
1997	1	116	2	410	0	0	0	0	0	0	3	526
1998	1	10,000	6	2,334	2	103	1	491	0	0	10	12,928
1999	0	0	9	3,830	3	341	0	0	0	0	12	4,171
2000	0	0	7	2,801	8	1,349	0	0	1	140	16	4,290
2001	0	0	7	1,520	0	0	0	0	0	0	7	1,520
2002	0	0	7	1,665	8	1,584	0	0	1	165	16	3,414
2003	0	0	7	5,168	0	0	0	0	0	0	7	5,168
2004	0	0	3	1,295	3	865	0	0	0	0	6	2,160

No. - Number of issues

* - Does not include Lloydminster



• Figure 9

Local Authority Debt Overview

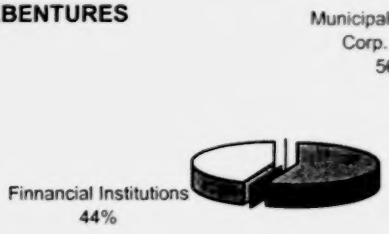
DEBENTURES SIGNED AND SEALED IN 2004			
LOCAL AUTHORITY	NUMBER OF ISSUES	TOTAL FACE VALUE	AVERAGE MONEY COST
TOWNS			
Total	4	$2,145,000	5.17%
VILLAGES			
Total	1	$130,000	5.25%
TOTAL	5	$2,275,000	

• Figure 10

Local Authority Debt Overview

Debenture Purchasers Overview

ANNUITY DEBENTURES



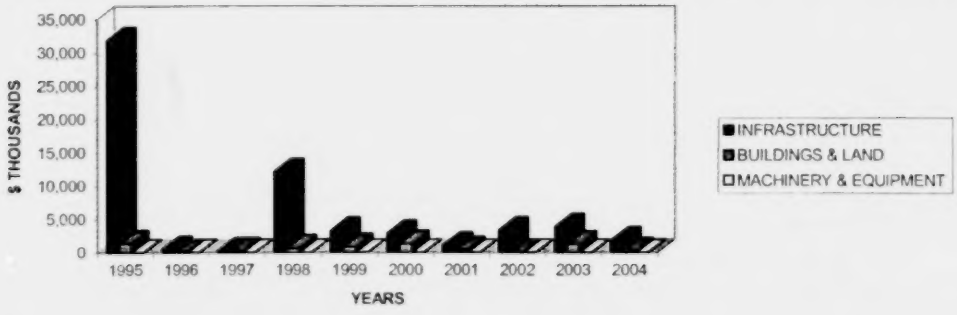
LENDER	AMOUNT
Municipal Financing Corporation (MFC)	$1,275,000
Financial Institutions	$1,000,000
TOTAL	$2,275,000

• Figure 11

Local Authority Historical Overview

Purpose for Borrowing by Way of Debentures (in Thousand Dollars)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
INFRASTRUCTURE										
Curbs, Gutters, Sidewalks	541	381	116	133	0	160	93	19	900	0
Dams & Reservoirs	0	0	0	0	500	0	0	0	0	1,000
Pavement	0	154	160	133	0	194	293	19	918	0
Sewage Treatment, Lagoon	18,000	0	0	10,500	158	0	345	786	1,000	130
Water Facilities	13,354	0	0	1,236	2,326	1,969	245	2,425	1,100	705
Sanitary sewers, lift stations	14	0	0	200	298	589	119	0	0	75
Other	0	0	0	0	0	0	0	166	0	0
Total	31,909	535	276	12,202	3,282	2,912	1,095	3,415	3,918	1,910
BUILDINGS & LAND										
Offices	0	0	0	0	125	440	225	0	0	250
Hospitals	0	0	0	0	0	200	200	0	0	0
Recreation & Culture	50	0	0	200	475	540	0	0	1,250	0
Schools	1,160	0	0	491	0	0	0	0	0	0
Garages	190	0	0	0	0	0	0	0	0	0
Land	0	0	0	0	290	59	0	0	0	0
Other	0	0	250	0	0	139	0	0	0	0
Total	1,400	0	250	691	890	1,378	425	0	1,250	250
MACHINERY & EQUIPMENT										
Protective	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	35	0	0	0	0	0	0
Total	0	0	0	35	0	0	0	0	0	0



• Figure 12

Local Authority Overview of Local Improvements

Local improvement projects approved in 2004

PROPOSED WORK AND ESTIMATED COST				
LOCAL AUTHORITY	NUMBER OF PROJECTS	WATER/SEWER MAINS	SURFACE WORKS	TOTAL
CITIES	11	$609,897	$6,148,472	$6,758,369
TOWNS	14	$50,078	$6,049,294	$6,099,372
VILLAGES	1	$0	$156,000	$156,000
TOTAL	26	$659,975	$12,353,766	$13,013,741

Local improvement hearings held in 2004 pursuant to Section 5(1)(c) of *The Local Improvements Act, 1993*

Towns: 1 Cities: 2

• Figure 13

Local Authority Approval Overview

Number of Miscellaneous Approvals Issued in 2004

SEWER AND WATER RATES		
Northern Hamlets and Settlements: 1	Towns: 64	Villages: 103
INVESTMENT OF SURPLUS FUNDS		
	Rural Municipalities: 1	
APPROVE ARRANGEMENTS TO SATISFY EXISTING FINANCIAL OBLIGATIONS OF SCHOOL DIVISIONS FOR DISESTABLISHMENT		
	Total: 1	

• Figure 14

Planning Appeals Committee

Major Activities

- **Planning and Development Appeals**

  Hear and determine appeals relating to municipal planning and development and the subdivision of land.

  Appeals normally arise from a decision of a development appeals board or an authorized subdivision approving authority.

- **Appeal Hearings**

  Appeal hearings are usually based on the record of the local board.

- **Appeal Decisions**

  Written decisions, with reasons, are issued based on arguments presented at the hearing.

- **Provide Advisory Assistance**

  Provide factual information to the public on the processes of appeal.

Goals

- Hear appeals within three months of receipt of a notice to appeal.
- Render decisions within three months of the date of hearing an appeal.
- Provide an information base for the general public regarding the appeal process, and policies and procedures of the committee.
- As an interested party, analyze and respond to Government Relations and Aboriginal Affairs' requests regarding legislation.

Impact & Accomplishments

- The committee strives for the shortest turnaround time possible on matters before it.
- Through consistency of decisions, the committee provides the general public with a better understanding of requirements when rendering decisions on planning and development appeals.

Caseload Activities

In 2004, 16 new appeals were received and 18 appeals were heard which includes two cities, one town and three rural municipalities from the previous year.

Figure No. 15 shows an analysis of the decisions rendered by the committee and organized by local authority category as follows:

	Denied	Granted	*W/D	Appeals Scheduled and not Heard	Total
Cities	6	3	1	1	11
Towns	1	1	1	0	3
Villages	1	0	0	0	1
**RMs	2	4	0	1	7
Total	10	8	2	2	22

* Withdrawn
** Rural Municipalities

• Figure 15

Municipal Boundary Committee

Major Activities

- **Municipal Boundary Alteration Applications**

  The committee is composed of full-time members of the Saskatchewan Municipal Board and part-time members representing the Saskatchewan Urban Municipalities Association (SUMA) and the Saskatchewan Association of Rural Municipalities (SARM).

  Review applications for the alteration of municipal boundaries or the amalgamation of municipalities. A request for review of boundary applications normally arises when affected municipalities are not in agreement as to the proposed boundary alterations or amalgamation.

- **Public Hearings**

  A public hearing, when required, is conducted within the applicant municipality.

- **Mediation**

  Mediation between affected municipalities may occur whenever possible.

- **Provide Advisory Assistance**

  Provide factual information to the public on the process to apply.

Goals

- Hear and decide applications within four months after receipt of same.
- Provide an information base for municipalities and the general public regarding the application process, and policies and procedures of the committee.

Impact & Accomplishments

- Mediation facilitates communication between affected municipalities.
- Affected municipalities have an information base as well as a clearer understanding of what is required at the public hearing.
- Providing knowledge of hearing procedural process and consistent decision making to affected municipalities leads to a satisfactory outcome.

Caseload Activities

One application was received in 2004. The application was denied.

Fire Prevention Appeals Committee

Major Activities

- Hear and determine appeals and matters concerning fire prevention.

  Appeals arise from orders issued by a fire inspector or fire commissioner or certificate for costs incurred in carrying out an order respecting fire prevention and safety.

- **Appeal Hearings**

  Appeal hearings are usually based on the record of the local board. They are held as required in Regina or Saskatoon.

- **Appeal Decisions**

  Written decisions, with reasons, are issued based on arguments presented at the hearing.

Goals

- Hear appeals within three months of receipt of a notice to appeal.
- Render decisions within three months of the date of hearing an appeal.
- Provide factual information to the public on the process of fire prevention appeals.
- Establish a consistent base for the decision making process.

Impact & Accomplishments

- The committee strives for the shortest turnaround time possible on matters before it.

- Through consistency of decisions, the committee provides the general public with a better understanding of requirements when rendering decisions.

Caseload Activities

There was one appeal received in 2004. The decision will be rendered in 2005.

Assessment Appeals Committee

Major Activities

- **Assessment Appeals**

  Hear and determine assessment appeals pertaining to the assessed values of real property; local improvement assessments, the tax exempt status of a property; and conservation and development area authority assessments. Appeals usually arise from decisions of local boards of revision.

- **Appeal Hearings**

  Appeal hearings are based upon the record of the local boards of revision and are held throughout the province.

- **Direct Appeals Hearings**

  Hearings for direct appeals are conducted, as required, with respect to industrial or commercial properties exceeding $1,000,000 in assessed value where the appellant, the board of revision, and the municipality agrees to proceed in this manner.

  Direct appeals hearings are also conducted, as required, where an application for leave to consolidate appeals has been granted.

- **Pre-hearing Conferences**

  Pre-hearing conferences are conducted, as required, to determine the necessity of subpoenas and to clarify issues to be determined by the committee.

- **Appeal Decisions**

  Written decisions are issued, with reasons, based upon arguments presented at the hearing regarding perceived errors by boards of revision, or in the case of direct appeals, based upon evidence and argument.

- **Stated Cases**

  Any person affected by a decision of the committee may appeal to the Saskatchewan Court of Appeal on a leave to appeal basis. Also, cases may be stated to the Saskatchewan Court of Appeal at the initiative of the committee. The question must be one of law or jurisdiction.

- **Other Matters**

  The committee may consider and make recommendations on matters referred to it by the Minister.

  Case law that impacts on assessment issues is monitored.

  Recommendations are provided regarding proposed legislative amendments.

- **Provide Advisory Assistance**

  Provide advice and guidance to the public and other client groups regarding the appeal process and related assessment matters.

Goals

- Hear appeals within a reasonable time of receipt of a notice of appeal.

- Render decisions within six months of the date of a hearing where caseload allows.

- Provide an information base for the general public regarding the appeal process, and policies and procedures of the committee.

- Maintain an efficient appeal tracking system.

- Enforce procedural requirements.

- Prepare for the 2005 province wide revaluation by reviewing assessment manuals; legislation; regulations; committee policy, procedure and directives; existing staffing levels; and eliminate backlog of appeals previously impeded by outstanding Saskatchewan Court of Appeal rulings.

- Recruit part-time members to replace outgoing members and to retain efficiency in appeal hearings and related decisions.

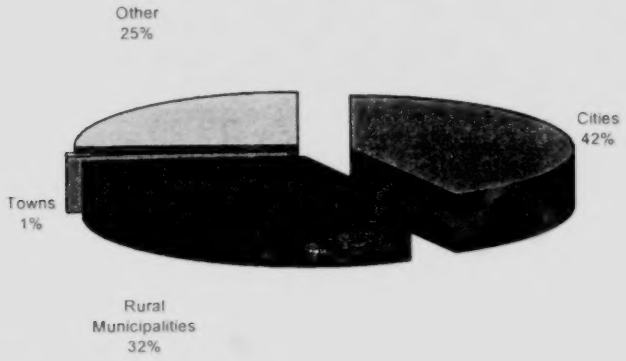
Impact & Accomplishments

- Update of tracking system and the adoption of electronic calendars for internal reference has improved the administration of files and related impact on clients.

- Conducted appeal hearings for numerous longstanding appeals delayed by an outstanding Saskatchewan Court of Appeal stated case.

Assessment Appeals Committee Caseload Analysis

Appeals received in 2004: 391



• Figure 16

*Other - Includes villages, resort villages, conservation and development area authorities, and northern municipalities.

Caseload Activities

Scheduled for Hearing	221
Decisions Pending (Heard but not decided)	191
To Be Heard (Not yet scheduled)	65
Withdrawn	122
Total Activities	599*

*These activities include 469 appeals lodged prior to 2004.

Decision Activities

Denied	Granted	Total Issued
103	85	188**

**The majority of these decisions pertain to appeals lodged prior to 2004.

Board of Revenue Commissioners

Mandate

The Board of Revenue Commissioners is established pursuant to Section 13(1) of *The Revenue and Financial Services Act*. The Act appoints full-time members of the Saskatchewan Municipal Board as members of the Board of Revenue Commissioners.

Any write-off or cancellation of monies owing to the Crown is subject to approval of the Board of Revenue Commissioners as delegated by Treasury Board. The board has the power to hear and determine appeals respecting taxes imposed or assessed pursuant to and by virtue of any taxing act. Parties to the appeal may further appeal any decision of the board to the Court of Queen's Bench.

The operating and staffing costs associated with this board are absorbed within the Saskatchewan Municipal Board's budget.

Minister in charge is the Minister of Finance.

Legislation

The Corporation Capital Tax Act
The Crown Minerals Act
The Provincial Sales Tax Act
The Fire Prevention Act, 1992
The Freehold Oil and Gas Production Tax Act
The Fuel Tax Act, 2000
The Liquor Consumption Tax Act
The Mineral Taxation Act, 1983
The Revenue and Financial Services Act
The Tobacco Tax Act, 1998

The board has authority to approve or determine matters under eight other Acts. However, appeals pursuant to these Acts are not often received.

Board of Revenue Commissioners Caseload Overview

Caseload Activities

Appeals received in 2004: 26

Heard	5
To be Heard	*41
Withdrawn	104

Notes:
*Includes appeals from 1998 to 2004.

Decision Activities

Denied	Granted	No Jurisdiction	Total Issued
2	0	3	5

There were 5 cancellations and 32 write offs approved in 2004.

• Figure 17